IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 34359 of 2006(M)

PETITIONERS:

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1. **VANARAJ V., S/O.VEERATHEVAR,**
   GANAPATHY VILASOM HOUSE, MURUKANDI ESTATE,
   MULLANTHANDU, POOPARAKARA,
   UDUMBANCHOLA.

2. **V.A.GEORGE,**
   CHUNDAMKUZHIYIL HOUSE, MURIKUMTHOTTIKARA,
   KULAPARACHAL P.O., POOPARA VILLAGE,
   UDUMBANCHOLA.

BY ADV. SRI.SUMAN CHAKRAVARTHY
SRI.K.A.JOSEPH RAJESH

RESPONDENTS:

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1. **STATE OF KERALA,**
   REP. BY ITS SECRETARY,
   DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

2. **INSPECTING ASST. COMMISSIONER**
   (INTELLIGENCE), COMMERCIAL TAXES,
   NEDUMKANDAM, IDUKKI.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.34359/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE CARDAMOM REGISTRATION CERTIFICATE NO 23064/94.

EXT.P2:- COPY OF THE CERTIFICATE OF OWNERSHIP.

EXT.P3:- COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT DT.16.12.06.

EXT.P4:- COPY OF THE JUDGMENT IN WP(C) NO.33188/06 DT.13.12.06.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.34359 OF 2006-M

Judgment

In view of the interim order passed by this Court on 21.12.2006, no further orders are required in this Writ Petition and it is closed. The Commercial Taxes Officer(Enquiry)/Intelligence Officer, as the case may be, shall finalise the proceedings initiated against the petitioners under Section 47(2) of the KVAT Act within two months from the date of receipt of a copy of this Judgment.

02.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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